

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

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In re Patent Application of:  
Hiroyuki KINUGAWA et al.

Application No.: 10/577,021

Confirmation No.: 7528

Filed: April 25, 2006

Art Unit: 3748

For: VALVE TIMING ADJUSTING DEVICE

Examiner: K.M. Riddle

**AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION**

MS Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

**INTRODUCTORY COMMENTS**

In response to the Office Action dated December 14, 2007, please amend the above-identified U.S. patent application as follows:

**Remarks/Arguments** begin on page 2 of this paper.